

BILL NO. 080719-00

ORDINANCE NO. 080719-01

AN ORDINANCE SETTING THE DELINQUENCY RATES ON PERSONAL PROPERTY AND REAL ESTATE TAXES TO EQUAL THOSE CHARGED BY THE RAY COUNTY COLLECTOR.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF WOOD HEIGHTS, MISSOURI:

Section 1: The tax delinquency rate will be set at 2% per month up to a maximum of 18% per year.


Section 2: A 7% penalty will be imposed on all delinquent taxes.

Section 3: All existing ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 4: Effective Date: This ordinance shall be in full force and effect from and after its passage and approval.

Read two times and passed by the Board of Aldermen.

Passed this 19<sup>th</sup> day of July, 2008.

  
Mayor

Attested by:

  
City Clerk

## COOPERATIVE AGREEMENT

THIS AGREEMENT, made and entered into this 27 day of June, 2008, by and between Wood Heights a municipal corporation, and hereinafter "City" and the duly elected Ray County Collector of Revenue, and hereinafter "Collector", of the following terms and conditions.

WHEREAS, it is desired and intended by this Cooperative Agreement that the parties set forth hereinafter shall enter into an agreement as permitted by Sections 70.220 to 70.320 inclusive, and Sections 140.670 to 140.750 inclusive, of the Revised Statutes of Missouri, for the cooperative efforts to collect the taxes of Wood Heights on property located within the boundaries of said City, which is located in Ray County, Missouri.

NOW THEREFORE, it is hereby mutually agreed as follows:

1. THE COLLECTOR COVENANTS AND AGREES:

(a) To use her best professional efforts to effectuate the collection of the City taxes, as set forth herein, by all lawful and proper means.

(b) That it will provide to the City a copy of the original tax printout not later than a date to be agreed upon each year, and said printouts shall include a list of all taxpayers, assessments, and other pertinent information necessary to the tax billing for the City.

(c) That it will provide the City, within a reasonable time after the termination of the tax period ending December 31, a final printout for the current year which should show a list of taxpayers, assessments and other necessary and pertinent information, delinquencies, and other data for the proper accounting of said system.

(d) That it will collect and forward to the City, on a monthly accounting basis, all taxes collected by the County of behalf of the City, together with the appropriate bookkeeping information and data which is reasonable and required by law, by the City for its tax records.

(e) To maintain reasonable and appropriate accounting and depository records and to pay the taxes collected by her in accordance with this agreement to the City.

(f) To be responsible for the computer programming, the assessment input into the computer, the tax bill printing, and the mailing of tax bills, and the collections of all assessed City taxes.

2. THE CITY COVENTANTS AND AGREES:

(a) To compensate the Collector for the services provided by her at a rate of 2% of the total amount of taxes collected by the Collector for the City, together with all penalty charged on amounts collected from taxpayers on delinquent taxes.

(b) In addition to sub-paragraph (a) above, to compensate the County Commission by a further payment of 3% of all taxes collected by Collector, in consideration of the City's use of County employees and equipment in collection of said City taxes. Said sum to be based upon the actual substantiated costs incurred by County which are in addition to any costs otherwise incurred by County in the operation of Collector's office.

(c) In addition to sub-paragraph (a) above, to compensate the County Clerk by a further payment of 1% of all taxes collected by Collector for printing current tax books.

(d) That it will direct all communications to the Collector.

3. THE COUNTY COMMISION COVENANTS AND AGREES:

(a) That it will maintain and permit the use of its computer terminal facilities and its office and staff facilities in the development, mailing, and collections of city tax assessments and notices to all applicable residents of Wood Heights.

(b) That is will cooperate with the County Collector and with the officials of the City to act toward the effectuation and execution of this agreement.

4. It is contemplated by this agreement and understood by the parties that the City tax shall be added to and included on the County tax statements as an additional political subdivision and additional statements, envelopes, postage or other supplies will not be required.

5. It is further contemplated by this agreement and understood by the parties as follows:

(a) That as provided by Section 140.680 RSMo, real property is in all cases liable for all taxes due the City and a lien is created for all these taxes, and the interest and costs provided by law, the same as for State and County taxes, which lien shall be enforced as in Chapter 140 RSMo, is provided.

(b) That this agreement shall not apply to collection of taxes or special assessments before November, 2008.

6. That the original term of this contract shall begin on November 1, 2008, and continue until and including the 31<sup>st</sup> day of March, unless sooner changed by operation of law.

7. The term of this contract, after the first year, shall be from April 1<sup>st</sup> through March 31<sup>st</sup> of each year the contract is in force. The contract shall continue in force year to year unless either party gives the other party written notice to terminate, by certified mail, not later than March 1<sup>st</sup>. Any requests for amendments to or modification of this contract by either party shall be submitted in the manner and by the date specified for termination notices.

8. All accounting and reconciliation will be made at the date of termination. Any change in laws and regulations which substantially changes or effects the responsibilities or performances of the parties hereto shall make this agreement null and void, at the option of the party or parties so affected.

9. Upon the termination of this contract without further renewal, the Collector shall make available to the City any such existing records under her control as may be necessary to enable the City to undertake the collection of taxes assessed on City property in Wood Heights in the year after termination.

WOOD HEIGHTS

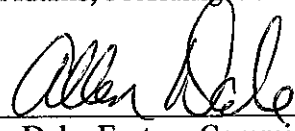
ATTEST:

  
Mayor John David Allen

  
City Clerk Eileen Mc Rorey


RAY COUNTY COMMISSION

  
Jeff Adams, Presiding Commissioner

  
Allen Dale, Eastern Commissioner

  
Clifford Crist, Western Commissioner

ATTEST:

  
Lynn Rogers, County Clerk

RAY COUNTY COLLECTOR

  
Margie A. Bowman